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OF COUNSEL:

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September 28, 2004

Mail Stop Patent Application Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

> Re: Eugene A. Jacobs Heat Reclaimer Serial No. 10/630,047

Ladies and Gentlemen:

Enclosed for filing please find an Amendment in response to the pending Office Action, in the referenced case.

Thank you.

Yours truly,

John E. Simms Jr. Reg. No. 37,559

SEP 2 9 2004
IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application No. 10/630,047

Applicant: JACOBS, Eugene A.

Art Unit: 3749

Filed:31 July 2003

Examiner: Jiping Lu

For: HEAT RECLAIMER

CERTIFICATE OF MAILING

Respectfully submitted,

John E. Simms Jr.

Attorney for Applicant

Reg. No. 37,559